



Welch & Company LLP
Lévesque Marchand, Chartered Accountants

April 6, 2007

Marlene H. Dortch
Secretary
Federal Communications Commission
445 Twelfth St., SW, TW-A325
Washington, DC 20554

Dear Ms. Dortch:

Re: CC Docket No. 92-237
North American Numbering Plan Administration
Second Quarterly Fund Performance for 2006-2007

The Billing and Collection Agent's Quarterly Reports on Fund Performance and Statement of Financial Position for October 1, 2006 through March 31, 2007 for the North American Numbering Plan Administration (NANPA) Fund are attached.

In accordance with the Commission's rules, a copy of this quarterly report has been filed electronically in the above-referenced docket.

Yours very truly,

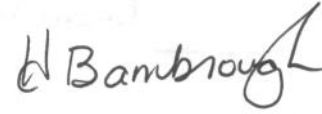
WELCH & COMPANY LLP

Faith Marcotte, CA
Partner

Attachments
(Service List and Quarterly Report)

CERTIFICATE OF SERVICE

I hereby certify that a copy of the forgoing filing was served this 6th day of April 2007, by electronic delivery or by electronic mail, to the persons listed below.



Heather Bambrugh

The following parties were served:

Marlene H. Dortch*
Office of the Secretary
445 Twelfth St., SW
Room T@-A325
Washington, DC 20554

Mary McManus**
Office of General Counsel
Federal Communication Commission
445 Twelfth St., SW
Washington, DC 20554
Mary.mcmanus@fcc.gov

Ann Stevens**
Wireline Competition Bureau
Federal Communication Commission
445 Twelfth St., SW
Washington, DC 20554
Ann.stevens@fcc.gov

Sanford Williams**
Wireline Competition Bureau
Federal Communication Commission
445 Twelfth St., SW
Washington, DC 20554
Sanford.Williams@fcc.gov

Mark Stephens**
Wireline Competition Bureau
Federal Communication Commission
445 Twelfth St., SW
Washington, DC 20554
Mark.Stephens@fcc.gov

William Hill**
Wireline Competition Bureau
Federal Communication Commission
445 Twelfth St., SW
Washington, DC 20554
William.Hill@fcc.gov

Thomas Koutsy**
Chair, NANC
Phoenix Center for Advanced Legal &
Economic Public Policy Studies
5335 Wisconsin Avenue, NW, Suite 440
Washington, D.C. 20015-2034
tom@phoenix-center.org

Gary Remondino**
Wireline Competition Bureau
Federal Communication Commission
445 Twelfth St., SW
Washington, DC 20554
Gary.remondino@fcc.gov

Michael Smith**
Office of Managing Director
Federal Communication Commission
445 Twelfth St., SW
Washington, DC 20554
Michael.Smith@fcc.gov

** Electronic mail
* Filed via ECFS (Electronic Comment
Filing System PDF)

NANPA
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2007
(in thousands)

	<u>Dec 31/06</u>	<u>Mar 31/07</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 5,160	\$ 4,423
Receivable from contributors, net of allowance	<u>185</u>	<u>207</u>
	<u>\$ 5,345</u>	<u>\$ 4,630</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Accounts payable and accrued expenses	\$ 1,637	\$ 1,320
Deferred revenue (1)	<u>1,378</u>	<u>802</u>
	3,015	2,122
Fund balance	<u>2,330</u>	<u>2,508</u>
	<u>\$ 5,345</u>	<u>\$ 4,630</u>

(1) Annual billings reflected as revenue over twelve months

UNAUDITED

NANPA FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE PERIOD OCTOBER 1, 2006 TO MARCH 31, 2007
(in thousands)

	<u>Oct 1/06 - Dec 31/06</u>	<u>Jan 1/07 - Mar 31/07</u>
ADDITIONS TO FUND BALANCE		
Amounts billed to contributors	\$ 1,275	\$ 1,320
Interest income	<u>63</u>	<u>54</u>
	<u>1,338</u>	<u>1,374</u>
 DEDUCTIONS FROM FUND BALANCE		
Amounts paid and due to service providers	1,091	1,140
Administrative fee	68	77
Bad debts (recovery)	(<u>83</u>)	(<u>21</u>)
	<u>1,076</u>	<u>1,196</u>
 NET CHANGE IN FUND BALANCE	 262	 178
 BEGINNING FUND BALANCE	 <u>2,068</u>	 <u>2,330</u>
 ENDING FUND BALANCE	 <u>\$ 2,330</u>	 <u>\$ 2,508</u>

UNAUDITED